To sum up, Garufi holds that there were two offices or departments, the Treasury or *diwdn al mamdr,* and a second called the nsY<fcX<j? oexpeT(5<; for collating and comparing receipts. The Treasury, whose *katibs, gaits,* and *secreti* superintend the officials who return the tributes, is under the supreme charge of a Treasurer who is the same as the Grand Camera-rius of the Court.

On this department depends a *diwdn al fawajd* which takes account of goods reverting to the Fisc by failure of heirs or confiscation. This corresponds to the JSranww or S-rj^o'fov of the Roman and Byzan-tine Emperors. The department called the v^y&os aexpeTb? controls all state dues, revenues from do-main, and feudal dues. The *diw&n al tahkik al mamUr* looks after the *gahellm* from land and sea, import duties, etc. The *Duana baronum* supervises feudal services, verifies titles, and keeps the lists of royal domains. The ^eytfXog aexpsTb? continues the office which in the Byzantine Empire after Heraclius was controlled by the Quasstor.

Garufi thus equates the Byzantine and Sicilian officers of the central administration:

(1) The *katib* = ax,p(^a?.
(2) The cex.pexwb<j==the Ixafxeicirwp.
(3) The *magister dohancs* ^ the Quaestor.

The domanial division of the IASY<£XO<; o-expetb? continues the Moslem department which itself re-produces the department controlled by the Byzantine Quasstor. The feudal side represents the grafting of French public law on Moslem

administration and, through that, on the Byzantine. The tribunal on which both depend is modelled on the Byzantine